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9 Attorneys for USACM Liquidating Trust

10 **UNITED STATES BANKRUPTCY COURT**
11 **DISTRICT OF NEVADA**

12 In re:

13 USA Commercial Mortgage Company,

14 Debtor

15 Case No. BK-S-06-10725-LBR

16 CHAPTER 11

17 **Declaration of Edward M. Burr in
18 Support of Motion to Authorize Third
19 Interim Distribution to Unsecured
20 Creditors**

21 **Date: December 19, 2012**

22 **Time: 2:00 p.m.**

23 **Estimated Length of Hearing: 10 minutes**

24 I Edward M. Burr, hereby declare under penalty of perjury that:

25 1. I am a principal with Sierra Consulting Group, LLC (“Sierra”).

26 2. I submit this declaration in support of the Motion to Authorize Third Interim
Distribution to Unsecured Creditors (the “Motion”) filed by the USACM Liquidating
Trust (“USACM Trust”), as successor to USA Commercial Mortgage Company
 (“USACM”).

27 3. Sierra previously served as financial adviser to the Official Committee of
Unsecured Creditors of USA Commercial Mortgage Company (“Committee”).

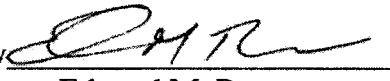
28 4. I assisted the Committee in analyzing facts concerning these jointly
administered bankruptcy cases, including scheduled liabilities and proofs of claim. The
Committee ceased to exist on March 12, 2007, the Effective Date of the Debtors’ Third



1 Amended Joint Chapter 11 Plan of Reorganization ("Plan"), and I am now assisting the
2 USACM Trust created under the Plan.

3 5. I have reviewed the Motion in the form filed with the Court and **Exhibit A**
4 to the Motion. Sierra Consulting prepared **Exhibit A** at the request of the USACM Trust.
5 **Exhibit A** identifies all claims that were scheduled and/or asserted by proof of claim.
6 Scheduled claims that were also the subject of an allowed proof of claim are not included
7 in **Exhibit A** in order to avoid the claim being double counted. For each claim **Exhibit A**
8 provides the claimant's name, the claim amount, the allowed amount and the disallowed
9 amount.

10 I make this declaration under penalty of perjury of the laws of the United States of
11 America on November 14, 2012.

12 By 
13 Edward M. Burr
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